

Message Text

CONFIDENTIAL

PAGE 01 MANILA 03644 151013Z

17

ACTION TRSE-00

INFO OCT-01 EA-07 ISO-00 L-03 EB-07 EUR-12 /030 W

----- 011708

R 150827Z MAR 76

FM AMEMBASSY MANILA

TO SECSTATE WASHDC 3041

C O N F I D E N T I A L MANILA 3644

E.O. 11652: N/A

TAGS: EFIN, RP

SUBJECT: U.S.-RP TAX TREATY

REF: STATE 061418

1. APPRECIATE REFTTEL, SUBSTANCE OF WHICH HAS BEEN CONVEYED TO GOP. DURING COURSE OF COURTESY CALL BY DEPUTY ASSISTANT SECRETARY MILLER AND E/C COUNSELOR ON FIANCE SECRETARY VIRATA MARCH 10, WE TOOK OCCASION TO ASK VIRATA IF HE FORESAW ANY PARTICULAR DIFFICULTIES IN CONTEXT OF FORTHCOMING NEGOTIATIONS. VIRATA SAID HE DID NO BELIEVE SO WITH EXCEPTION OF TWO PRINCIPAL STICKING POINTS, NAMELY TAX SPARING AND THE SHIPPING ISSUE. ON FORMER, HE SAID IT IS HIS UNDERSTANDING THAT THIS IS A FREATURE U.S. UNABLE TO GRANT. WITH RESPECT LATTER, HE SAID GOP DELEGATION IS PROCEEDING ON ASSUMPTION QUESTION OF EXCLUSION IS NEGOTIABLE.

2. COMMENT: OTHER REPORTING HAD INDICATED THAT VITATA IS UNHAPPY IN GENERAL WITH DRAFT U.S. TREATY, PARTICULARLY WITH RESPECT TO NONDISCRIMINATION PROVISIONS. IF SO, HE DID NOT TAKE ADVANTAGE THIS OPPORTUNITY TO MENTION IT. DEPARTMENT AND TREASURY MAY WISH TO NOTE THAT, ACCORDING TO PRESS ACCOUNTS HERE, CANADIAN-RP TAX TREATY SIGNED MARCH 11 (SEPTTEL) CONTAINS BOTH TAX SPARING FEATURE AND CANADIAN AGREEMENT TO 2.5 PERCENT TAX ON GROSS BILLINGS FROM PHILIPPINE SOURCES BY CANADIAN AIRLINES AND SHIPPING COMPANIES.

SULLIVAN

CONFIDENTIAL

CONFIDENTIAL

PAGE 02 MANILA 03644 151013Z

CONFIDENTIAL

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENTS, TAXES, NEGOTIATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 15 MAR 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: izenbei0
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976MANILA03644
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: DE ALTERED
Executive Order: GS
Errors: N/A
Film Number: D760096-1059
From: MANILA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760361/aaaacbfu.tel
Line Count: 60
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION TRSE
Original Classification: CONFIDENTIAL
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: CONFIDENTIAL
Previous Handling Restrictions: n/a
Reference: 76 STATE 61418
Review Action: RELEASED, APPROVED
Review Authority: izenbei0
Review Comment: n/a
Review Content Flags:
Review Date: 07 JUN 2004
Review Event:
Review Exemptions: n/a
Review History: RELEASED <07 JUN 2004 by greeneet>; APPROVED <28 SEP 2004 by izenbei0>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
04 MAY 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: U.S.-RP TAX TREATY
TAGS: EFIN, RP, US
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006